

Exhibit 21



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Edward D. Manzo
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March 30, 2007

*Via Federal Express
and facsimile: 847-382-4928*

Miyanohitec Machinery, Inc.
50 Dundee Lane
Barrington Hills, Illinois 60010-5106

Attention: Mr. Toshiharu Miyano, CEO

Re: Miyano Machinery USA Inc.'s Valuable Rights

Dear Mr. Miyano:

Please be advised that this law firm represents Miyano Machinery USA Inc. ("Miyano") in this matter. As you are well aware, Miyano is a recognized and established leader in the manufacture and sale of precision machining equipment. Over many years, Miyano has expended substantial resources in the design, manufacture and promotion of its products, as well as the development of the associated goodwill in the MIYANO name, the MIYANO "Wings" design mark (U.S. Trademark Reg. No. 1,217,317), and its other trademarks and associated intellectual property rights.

It has recently come to our attention that your newly established company, Miyanohitec Machinery, Inc. ("MHI"), is selling, distributing and/or advertising products in the United States that are the same as, or similar to, products manufactured and distributed by Miyano. The "Miyanohitec" trade name incorporates the mark "MIYANO," which is a common law mark owned by Miyano and which is also covered under Miyano's United States Trademark Application No. 77/111,956. Any use of "MIYANO" by MHI clearly creates consumer confusion as to the source of goods and suggests an affiliation between Miyano and MHI, which is clearly not the case. Such consumer confusion is the hallmark of trademark infringement and other forms of unfair competition. MHI is clearly and unlawfully trading on the goodwill and reputation that Miyano developed over many years.

Beyond incorporating the MIYANO mark, MHI is also using Miyano's MIYANO "Wings" design mark on at least its website (www.miyanohitec.com) in connection with the promotion of MHI and its products. It is clear that the mark used pervasively on the MHI website is merely a derivative or extracted portion of Miyano's federally registered MIYANO "Wings" design mark (U.S. Trademark Reg. No. 1,217,317), and it thus constitutes a violation of Miyano's intellectual property rights.

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Miyano Design Mark



MHI Infringing Mark

MHI's Infringing Mark is merely the top portion of Miyano's registered MIYANO "Wings" design mark. Under U.S. trademark law, the use of a distinctive portion of a material element of another design mark weighs heavily in finding trademark infringement. The use by MHI in at least the United States of Miyano's MIYANO "Wings" design mark, without Miyano's consent, constitutes clear trademark infringement of Miyano's registered trademark.

All trademarks and other related intellectual property of Miyano have always been, and remain the sole and exclusive property of Miyano. It is our understanding that none of the foregoing trademarks and/or intellectual property rights in the U.S. were assigned, transferred or sold to you during the change of ownership in 2003.

As such, the activities referenced herein constitute serious violations by MHI of various federal and state laws, including without limitation, the federal Lanham Act (15 U.S.C. §1051 et seq.), as well as other state and federal dilution laws. We are aggressively investigating whether your actions may have violated other state and federal laws, including, without limitation, unfair competition and unfair trade practices violations. Please be assured that Miyano considers this to be a very serious matter.

Accordingly, we demand that you immediately cease and desist from the infringing use of "MIYANO" and/or any variations thereof in any corporate name, trade name, trademarks, and/or in any other applicable intellectual property. We further demand that you remove all references to "MIYANO" and/or "MIYANOHITEC" from any and all promotional materials, whether written, electronic, verbal, or in visual form, including without limitation, advertisements, e-mails, domain names (including, without limitation: www.miyanohitec.com), website and website materials, products and accessories, press releases, announcements, and correspondences. Further, without limitation of the foregoing, we demand that the "About MIYANOHITEC" section of the www.miyanohitec.com website be removed immediately.

Miyanohitec Machinery, Inc.

March 30, 2007

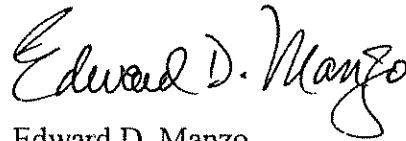
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Miyano expects to receive full and immediate compliance with these demands, including your immediate written assurance of complete compliance. The immediate cessation of the activities described above and your full and complete cooperation is critical to mitigate Miyano's serious and continued damages. In this regard, we hope to receive a response from you no later than April 6, 2007, as this may preclude further legal consideration being given to this matter.

This letter is not intended to be, nor should it be construed as, the complete or exhaustive statement of the facts relevant to this matter and/or of Miyano's position or legal equitable rights or remedies, all of which are hereby reserved.

Please direct all communications regarding this matter to the undersigned.

Very truly yours,

A handwritten signature in black ink that reads "Edward D. Manzo". The signature is written in a cursive, flowing style with a large, stylized "M" at the end.

Edward D. Manzo

EDM:ca

Exhibit 22

MIYANOHITEC MACHINERY, INC. - Microsoft Internet Explorer

File Edit View Favorites Tools Help

Back Forward Stop Search Favorites

Address http://www.miyanohtec.com/

TMF **Tom & Steven Miyano Machinery**[®] (MIYANOHITEC MACHINERY, Inc.)

CONTACT

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ABOUT TOM & STEVEN MIYANO MACHINERY

TMF Incorporated as "MIYANOHITEC MACHINERY, Inc." and established in March of 2005.

We go back to 1899 for the full history from Tsunoda Metal Works (in Japan) to "Tom & Steven Miyano Machinery" (MIYANOHITEC MACHINERY, Inc.) With over 100 years of history.

*2: In June 2003, our family gave up the ownership of Miyano Machinery, Inc. in Japan and the United States. We established a new machine company operating as "TOM & STEVEN MIYANO MACHINERY" incorporated in the U.S. as MIYANOHITEC MACHINERY, Inc.

NEWS

TMF • 2007/04/30-05/02: MMBDC 26th Annual Michigan Minority Procurement Conference & Trade Fair - Detroit, Michigan

SERVICE

TMF We Supply various production systems such as a CNC-Lathe, Machining Center, CNC-Grinders.

We provide High-End Quality machines and very reasonable cost machines also.

We also have the capability for treating CNC-Lathes and

Done Internet

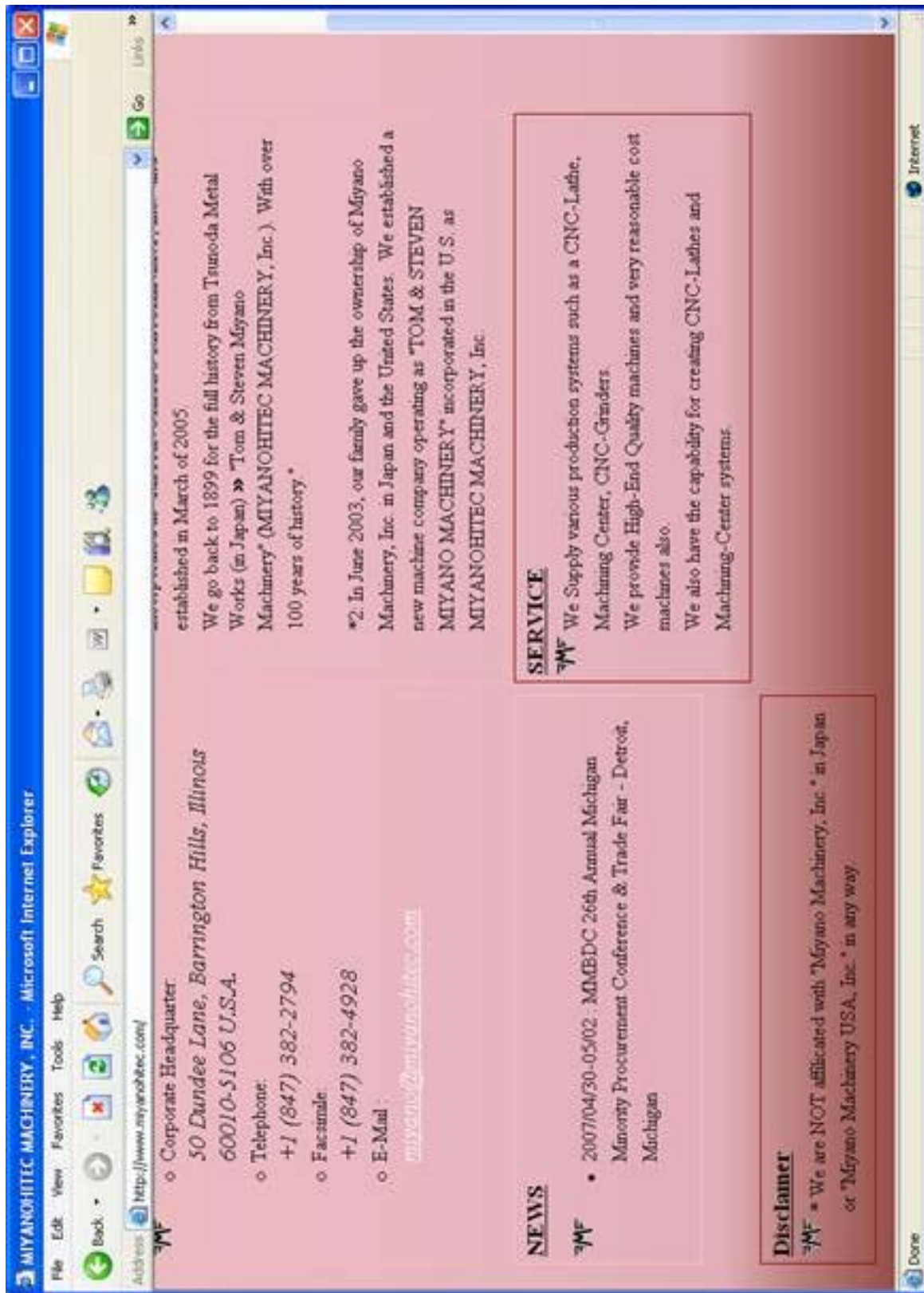
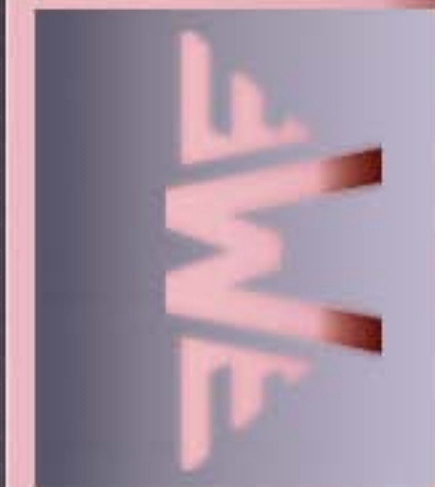


Exhibit 23

Exhibit 24

THE



Machine Rep.



Our Machines

Service

We as a certified **MBE** provide the following services:

We supply various CNC production system ranging from max. load 8 tons to 5 axis multi palette *Jig Bore*s, precision *Gear Shaving* machines, to ordinary *CNC Lathes*, *Machining Centers*, *CNC Grinding machines* from High-End Quality machines to very reasonable cost machines.

We also supply Components **cold** /or **hot** formed vital components such as Clutch Guide Hubs and Pistons, Torque Converter Hubs and Sleeves, Fan Drive Hubs, Axle Tubde Flange, cam shaft, e.t.c.

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We also have the capability for creating CNC Lathes and Machining Center systems

disclaimer

*We are not affiliated with Miyano Machinery, Inc. in Japan and Miyano Machinery USA, Inc. in any way.

Exhibit 25

**TOM & STEVEN MIYANO MACHINERY**

(MiyanoHITEC Machinery, Inc.)

Machine Tools Agent Division**YASDA****YASDA PRECISION TOOLS K.K.**

YASDA has the mother machine capable of reproducing itself. It has the all purpose machine best for creating the top notch precision prototypes.

Best for prototypes and manufacturing Engines, Screw Compressors, Printer Machine Cylinder, MachineTool Parts, Die Set Plates, Mold Base Plates, Extreme Precision quality pumps, Aerospace parts, Vacuum Pump, Gear Die Molds, Precision Quality Diff. Gear, Impeller cutting, Die Molds for Golf Balls, e.t.c.

Kanzaki Kokyukoki is specialized in CNC machines for Gear Shavers, Internal Gear Shaver, Gear Deburring, Ger Honing, CBN Gear Grinder, Gun-Drilling, Special Purpose machine for flat surface and spherical surface.

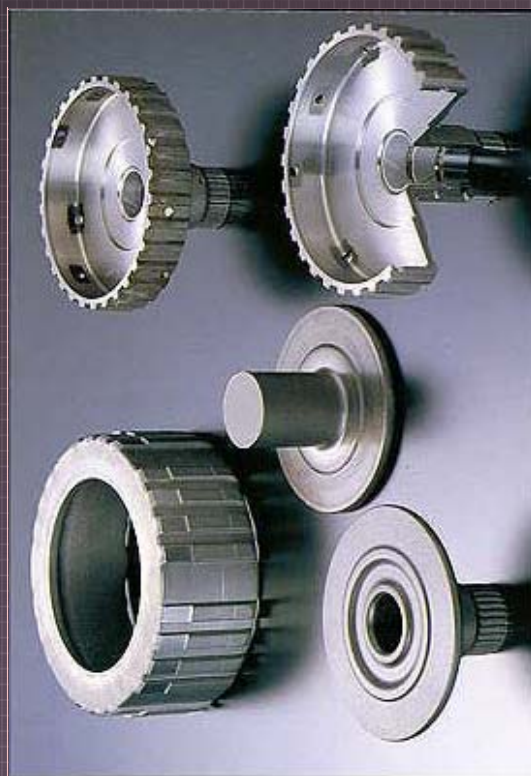
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Exhibit 26

Metal Forming Division

Supplying of **cold formed** /or **hot formed** vital components such as Clutch Guide Hubs and Pistons, Torque Converter Hubs and Sleeves, Fan Drive Hubs, and Axle Tubde Flange, cam shaft, e.t.c.

The following are the samples of **Cold Formed** products.



High-Clutch Hubs



Torque-Converter Hubs and Sleeves

Made by The #1 Cold Forming Manufacturer in
Japan,
"Nagakura Mfg. Co., Ltd."

The following are references to the Parts Manufacturer
of how the parts are made.

 [The Technology used to create these materials.](#)

 [The Equipment used to form the materials.](#)



Starter Gear, Drive Shaft Performs



Clutch-Guide Hubs

The Front products are the finished products, and the
back are the Cold Formed only products



Piston-Clutch and Others

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